OCT DEC 2015 Volume 45, Issue #4

http://www.salestaxtokens.org

ATTS NEWSLETTER
Number 171

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President's Message
By John Ostendorf, R-518

Dear fellow sales tax token collectors,

I hope this letter finds you well.

In this issue you will find information about dues renewal. We would like for everyone to renew. We have worked hard to make sure you all get a timely newsletter this year and with this issue, every issue has been on time this year. That has been goal number one for a long time. The newsletter is the backbone to the organization and you deserve a timely newsletter with entertaining, informative content. I think we have met those goals this year. I thank those who have contributed articles (and as always ask for more articles - there is no backlog). I also thank all of you who renewed last year and showed faith in us. So please renew for 2016!

I write this issue just before Thanksgiving. It is a great holiday as it brings families together and reminds us of what is truly important in life. I hope all of you have the opportunity to gather with family and friends and have a wonderful holiday season!

All my best,
John

Dues Reminder

Dues for 2016 are due. Dues are $12.00 per year ($160.00 if you wish to become a life member). If the date on your mailing label is highlighted in orange, our Treasurer has not yet received you dues. If you have any questions about this please contact Jim Calvert You can mail a check to the address below or may find the paypal option more convenient. You can also pay via paypal at www.salestaxtokens.org and click "DUES" at the top of the page. Thank you for your support!

Jim Calvert, ATTS Secretary/Treasurer, 1984-B Lyn Road, Arroyo Grande, CA 93420
jnlcalvert@gmail.com

Election Results

The following officers are reelected for a term of three years (2016-2018):

President- John Ostendorf
Secretary-Treasurer - Jim Calvert
Editor - vacant (please contact John if interested)
At-Large #1 - Loran Frazier
At-Large #2 - Monte Dean

ERROR TOKEN ID'S THIRD DIE TYPE

By Nick Sapone, R-517

This is an update of my article that appeared on page 4 of ATTS Newsletter 163, Oct.-Dec. 2013 titled "The Ribbon-fed Multiple Die System and Canada's Ration Token Mystery." Since that time some additional discoveries have been made, which also links again to the production of Oklahoma's fiber sales tax tokens. As the information base grows with new and different error tokens being found and identified in both fields, we are realizing the importance of their overlapping connections. In this case a puzzling tax token error became corroborative evidence in helping to identify a previously unknown die assembly type that was later used in the production of some of Canada's ration tokens. This information is important to error collectors and it is essential in forming an understanding about how these strangely different errors occurred. They are different because they were made by a different minting system that the Osborne Register Company used to produce them.

A large portion of the following narration was obtained from my SRTC research reports: A Third Canadian Die Assembly, The Bob Ross Discovery Token Class 3R Off-Center (Robert A. Ross collection)

Along with reports of new things that we are learning about there is cause for periodic revision. After first trying to classify some Canadian ration token errors that were new to me as horizontal ones, a correction is now in order about that along with this report of new discoveries.

That explains the uneasy feeling that I had then about this error because it did not seem to conform well enough with what was known then about Canadian ration token dies and their die assemblies, of which I knew there were at least two kinds.

I had suspected almost from the beginning that this error token might have come from some other kind of die assembly. And I knew that additional evidence about that would not be easy to find. I also wondered, just how many variations of die equipment there might have been available at the time and if any more of it was involved in making these tokens.

Since then I have re-examined this token and studied everything at hand that is associated with it more thoroughly. I have also concluded that it was in fact made by yet another type of die assembly, a 3rd to be confirmed as being used in Canada's ration token production.

Notice the tiny "bit" encircled at the token's extreme left edge as viewed. Even though a great effort was made to do so, the placement of this bit cannot be identified as any to be found in an error series from a vertically oriented die assembly of the then known type. After probing all of those variables there was no other choice than to realize that although fragmentary, "it is a positive record" of an important part of the primary die

layout pattern indicating the stroke and advancement repetition that is found in a third pattern line. But it represents an orientation that was unknown to me at the time. With this "bit" "in the wrong place," it clashed with the known die system because the expected vertical third pattern line only made sense if the token was turned onto its side. Those clues that seemed so strange were actually the evidence confirming that another die assembly variety was involved!

It was found to be an earlier configuration of the basic die pattern that must have looked and functioned much like the newer one used for making OPA ration tokens that we are familiar with. The major difference is that the old model had their dies "horizontal" axis set in parallel alignment with ribbon travel. In other words, the dies in the old die assembly were turned 90° different or "sideways" from those we see pictured in the OPA die assembly!

Some of the errors that it made will also be very different. A telling example of that difference is the "Bob Ross Discovery Token" pictured above as a Class 3R o/c ("R" is for rotated-die). The error token's true, although well hidden, vertical nature was eventually realized when the clues that it offers were more correctly interpreted. This revealed that it was made in the earlier type "90° rotated-die" assembly.

Needless to say, this kind of exciting discovery was unanticipated. But major surprises like this have proven to be quite normal in researching Canada's ration tokens, and OPA ration tokens as well.

Although horizontal errors are a legitimate type, due to the normal restrictions in a die assembly channel they are much less off center than Bob's error token is. There is simply not enough room for such an extreme example of horizontal off center to occur in. But the earlier "rotated-die" assembly allows a perfect explanation for any "extreme looking" example like this that contradicted the two other die assembly types that were then known about. It is actually a more common vertical off center error that came from a "90° rotated-die" assembly. Bob's former mystery error token has finally made that message clear.

The token's incessant demands for a more accurate description and proper recognition had kept prodding me into a lot of thought and research but I am glad that it happened. If this error token had not been shown for identification, it is likely that the discovery of Canada's 3rd die assembly would have eluded our detection for at least a while longer. This new knowledge of the "rotated-die" assembly also explains some of ORCO's tax token errors that have puzzled me for years. One of those tokens became very helpful corroborative evidence in this search. And it is a good day for collectors when more is learned about ration token secrets, especially those that solve new and old puzzles alike.

We already had evidence of the newer two-step and three-step die assemblies being used for Canada's ration tokens and we know that they made some unique errors that can identify which assembly type they came from. Now, we also have evidence of a three-step "90° rotated-die" assembly.

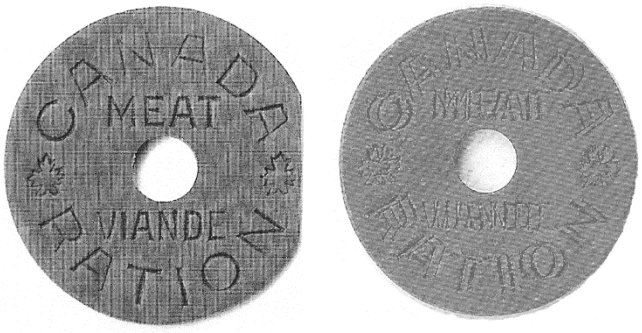
"Well finished tokens" made by the "90° rotated-die" assembly are virtually indistinguishable as to which method they were made in. However, certain examples of those few error tokens "that are very different" will offer us some tricky clues. And as I learned, the evidence of rotated-die assembly errors can be misinterpreted very easily as an "extreme," if not impossible example of horizontal off center. But it is actually a more

common “vertical advancement error.” This becomes evident when particular points are recognized about the feed direction and a different die orientation that can be seen in the partial die pattern that is left on a Class 3R o/c. It is a typical vertical off center “with a twist” because it was made in a “rotated-die” assembly. It is also an exciting new error discovery that was made possible through a better understanding of an earlier stage of the ribbon fed multiple die system.

It is a combination of dedicated research and “member participation” that makes important discoveries like these possible. While any error token can be useful, it is the Class 3 o/c errors that will allow a more positive linkage to the die assembly because they offer more pertinent details. Bob’s error token contained the necessary clues that eventually allowed it to be traced to its origin. That in turn led to the discovery of a 3rd Canadian ration token die assembly variety that we have been able to prove so far. This new discovery gives Bob’s token its new title as well.

The solid evidence that has been found of ORCO having used so many different types of die assemblies to produce Canada’s ration tokens indicates to me that they must have already been very busy making other tokens of that size. Perhaps as ORCO faced time constraints along with a temporary shortage of the newer model die assemblies, they were pressured into using the few remaining new assemblies and enough of the old ones necessary for a production rate that would insure a timely delivery of Canada’s ration tokens. That possibility was mentioned in the December 2013 ATTS Newsletter (no. 163) where I described the first and second of Canada’s die assembly types that were then known to us, which now appears to have only been some of them. The paragraph that is above the center images of page 7 in that article ends with; “both types would produce Canada’s ration tokens. There was nothing wrong with doing it that way either and who would ever know, because the tokens would all look the same. However, some of the error tokens they made were very different!”

“Straight Edge” and “Double Strike” (Don Kolkman collection)



I also found evidence of the “rotated-die” assembly among the Oklahoma state issued fiber Sales Tax Tokens that were made earlier by ORCO. The older die assembly was probably in regular use then, and now it has been found in evidence among Canada’s ration token errors as well. In fact two of them could be among Don Kolkman,s amazing array of Canadian error tokens because some of those were also “being difficult.” They are shown at left as “straight edge” and “double strike.” Both of these are now confirmed as being “vertical” errors from 90° “rotated-die” assemblies. Their descriptions were not conforming as well as they should at first either because true horizontal off centers should appear much less prominent due to the restrictions within a die assembly’s channel.

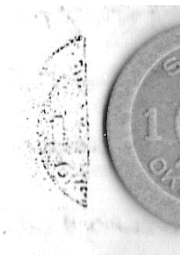
There were thin, flat, spring-metal guides mounted in the channel of some die assemblies. Their purpose was to help center the ribbon travel in a wide or worn channel

but by having flexibility they could also be forced slightly aside. That would allow enough ribbon wander to cause horizontal errors. But, overall those errors were small and few in number, usually being no more than a marginal Class 2 o/c. Due to the unlikely occurrence of a "more impressive" horizontal error, as Don's "straight edge" only appears to be, I now believe it is actually a straight clip instead. I think it is a straight clip "with a twist" that came from a "90° rotated-die" assembly.

The second of Don's errors mentioned above as "double strike" is minimal enough to be labeled as either a horizontal or a vertical error, depending on your view but now I would tend to believe that it is a vertical error as well. It appears to be a typical example of relatively close-doubling "with a twist" as would be the case if it came from a "90° rotated-die" assembly.

By sharing images of their error tokens, member input is helping us to better understand the unusual complexity of Canada's ration token errors and, in this special case, to discover more about the equally unusual variety of ribbon fed die assemblies that were used to make them as well.

Error Oklahoma Sales Tax Token



The meager image at left is one that was made from a "very poor copy" of a straight clipped OK-S11 sales tax token that I once owned. It was lost in the mail along with another nice error in January of 2010. After that "error in judgment" I have been more careful about how I send irreplaceable items through the mail, but that is another story. Now, this incredibly bad image is the only one that I have of the lost error so I have included a "partial image" of another OK-S11 along with it in order to show something more of what the error looked like.

Having discovered the then puzzling "vertical straight clip" in a factory roll of mint state OK-S11 tax tokens, (catalog number OK-O9B "for the roll of 50") I feel sure that the error is a "mint-made" original that got mechanically counted and packaged along with the other tokens in that roll. My point is to present this as evidence of ORCO's earlier use of the same type of die assembly that was found to have been used again later in making some of Canada's ration tokens. Because this unusual "vertical" straight clip is very much like the Don Kolkman "straight edge" that is shown above along with his "double strike," all of which are in relation with the "Bob Ross Discovery Token." Bob's token alone verifies that a third type of die assembly was used (the 90° "rotated-die" type) while these and some other strange errors are additional corroboration to that discovery.

Sometime in 2016 there should be an additional update on the newest information available about this die assembly research that involves a variety of different token collecting interests.

I still wish for the return of those lost error tax tokens but sometimes even a poor image can be useful.

Sales Tax Tokens Online: Mid-May to Mid-October 2015

By: Ralph Harnishfeger

A copy of our bible, Malehorn and Davenport closed on August 14th at $49.95 .

A large group of 269 tax tokens in 2X2's closed using best offer accepted on October 4th. The sales price was somewhere between $49.95 and $34.00.

A large group of 250 tax tokens closed on September 30th using best offer accepted for between $34.00 and $49.95

PICTURED BELOW: 900+ tax tokens in rolls and loose closed on August 2nd. at $34.33 with 9 bids.

500 vintage tax tokens from 4 states closed on October 27th at $30.77 with 4 bids.

Remington wooden box and 250 mixed tax tokens closed at $29.99 with 1 bid on Ocober 23rd. One wonders if the box or the tokens was the primary object desired.

1977 Chits, chiselers pamphlet sold at $29.99 using the best offer accepted on September 1st. A very nice price for this small pamphlet.

49 WA tax tokens, mixed without wood or any paper tokens sold at $29.99 using the buy it now on September 3rd.

Group of carded 34 different tax tokens from 12 states sold on August 8th. for $22.99 with 9 bids.

40 IL tax tokens in original state wrapper sold on September 16th for $21.49 with 7 bids.

10 different tax tokens, 4 states, closed on August 10th at $19.95 using the buy it now option.

37 vintage tax tokens from 4 states closed at a price between $11.62 and $19.95 on September 16th with the best offer accepted.

24 KS tax tokens, mixed types, sold on September 5th using buy it now at $13.24.

A small group of about 30 IL state tax issue plus so-called freebies closed on October 16th with 18 bids at $12.50

63 tax tokens, 11 states, 21 varieties sold on October 14th. At $12.00 with 2 bids.

76 tax tokens from 8 states and 19 varieties sold at $10.00 on August 18th with 1 bid. An identically described lot, same picture sold for same amount on September 23rd.

36 MO red and green plastic sold via buy it now at $9.99 on August 26th.

124 MO, mostly red plastics a few green, sold on October 6th for $9.99 with 2 bids.

13 carded tax tokens, 3 states MO, MS, and LA, sold at $9.99 on August 8th using the buy it now option.

6 MO bottlecaps sold at $9.99 on September 10th using the buy it now option.

50 MO red plastics sold at $9.99 on October 13th. with just 1 bid.

48 CO and surrounding states tax tokens sold on September 8th for $9.98 using the buy it now option.

68 CO 2 cent tax tokens sold on August 23rd. at $9.95 with the best offer accepted.

100 MO zinc tax tokens closed on August 2nd. at $4.99 with 1 bid.

An unusual lot described as 3 vintage tax tokens (although only the El Paso is a true sales tax token), El Paso, IL, Goldblatt Brothers and Logan Department Store sold on September 6th at $8.50 with 3 bids. This was a sleeper lot in my opinion.

Charleston and St. Anne IL provisional metal tokens sold for $7.28 on August 9th with 4 bids.

Quite a few dozen lots of tax tokens sold since early August, prices realized for a few to about 20 mixed tokens per offering ranged from 99 cents to the $6 range with no apparent relationship to catalog or market value.

PICTURED AT LEFT: As usual, there were many dozens of lots of a few to 20 or so tax tokens which sold, and just as many , or more, remaining unsold this period. This lot sold for 99 cents and is representative of what many of the lots looked like

Secretary/Treasurer's Note by Jim Calvert R533

Just a reminder - it's that time again. If your address label has an orange highlight in the corner your yearly dues are due. The dues are $12.00 which can be sent to myself, Jim Calvert, 1984 Lyn Road, Arroyo Grande, CA 93420 or you may pay through Pay Pal on our website http:www.salestokens.org Any questions or information needed please give me an email at jnlcalvert@gmail.com or call 805-540-8778

Organizational Report November 6,2015

New Members None
Reinstatement's None
Drops None
Membership 11/6/2015 83 paid + 6 donated

Financial Report November 6, 2015

Beginning balance $ 2511.94
Balance 8/31/2015 $ 2511.94 Expenses 0 Income 0
Balance 9/30/2015 $ 2482.94 Expenses $ 29.00 Income 0
Balance 10/31/2015 $ 2274.94 Expenses $ 237.00 Income $29.00
Ending balance 2274.94

Trading Post:

Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.
Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner office@larrywarner.com

Casino Chips wanted. Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

Looking for a nice example of an Oklahoma S-7. *Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston and L-104 Witt Co. *Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S.) for U.S. and Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

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Newsletter Editor / Librarian

vacant

Board Members

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